

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Paul J. Donato

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing for increases in tax abatements for disabled veterans and Gold Star families.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|-----------------------|-----------------------|------------------|
| <i>Paul J. Donato</i> | <i>35th Middlesex</i> | <i>10/3/2019</i> |

HOUSE No.

By Mr. Donato of Medford, a petition (subject to Joint Rule 12) of Paul J. Donato relative to providing for increases in tax abatements for disabled veterans and Gold Star families. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act providing for increases in tax abatements for disabled veterans and Gold Star families.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause Twenty-second of section 5 of chapter 59 of the General Laws, as appearing in the
2 2018 Official Edition, is hereby amended by adding the following subsection:-

3 (h) The assessors shall calculate a proportionate addition to the amount of the exemption
4 to be added to the exemption allowed under subsections (a) to (f), inclusive, by making the
5 following calculations:-

6 (1) Determine the amount of exemption under said clause;

7 (2) Then, determine the amount of property taxes due from the applicant from the prior
8 tax year, without exemption; and

9 (3) Then, determine the amount of property taxes due from the applicant in the current
10 tax year, without exemption.

11 (4) If the amount in subdivision (3) is greater than the amount in subdivision (2), subtract
12 the amount in subdivision (2) from the amount in subdivision (3).

13 (5) Determine the percentage increase in taxes by dividing the amount in subdivision (4)
14 by the amount in subdivision (2) and multiply the result by 100.

15 (6) Multiply the percentage increase under subdivision (5) by the amount under
16 subdivision (1), which shall be the proportionate addition to the amount of exemption allowed
17 under said clauses.

18 The total amount in subdivision (6) shall be added to the exemption in subdivision (1)
19 under said subsections (a) to (f), inclusive, and shall be newly calculated annually.